



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BROCKWAY SANITARY DISTRICT #1

Principal Office: 236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANN DAHL of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/21/1997
(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BROCKWAY SANITARY DISTRICT #1**Utility Address:** 236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615**When was utility organized?** 1/1/1947**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANN DAHL**Title:** UTILITY CLERK**Office Address:**236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615**Telephone:** (715) 284 - 5234**Fax Number:** (715) 284 - 9321**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP205 E. GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP205 E. GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/20/1997**Period covered by most recent audit:** DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DALE HOFF**Title:** PUBLIC WORKS DIRECTOR**Office Address:**236 GEBHARDT ROAD
BLACK RIVER FALLS, WI 54615**Telephone:** (715) 284 - 5234**Fax Number:** (715) 284 - 9321**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DON FULTON, COMMISSIONER

MS MARY NANDONI, COMMISSIONER

MR NORM STOKER, PRESIDENT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	150,758	101,468	1
Operating Expenses:			
Operation and Maintenance Expense (401)	68,109	82,289	2
Depreciation Expense (403)	54,658	35,675	3
Amortization Expense (404)	0		4
Taxes (408)	1,715	1,836	5
Total Operating Expenses	124,482	119,800	
Net Operating Income	26,276	(18,332)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	26,276	(18,332)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	22,125	11,974	9
Miscellaneous Nonoperating Income (421)	42,945	13,999	10
Total Other Income	65,070	25,973	
Total Income	91,346	7,641	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	91,346	7,641	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	66,161	50,822	13
Amortization of Debt Discount and Expense (428)	3,026	3,828	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	2,315	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	69,187	56,965	
Net Income	22,159	(49,324)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,623	55,947	19
Balance Transferred from Income (433)	22,159	(49,324)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	28,782	6,623	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKING AND INVESTMENTS	22,125	4
Total (Acct. 419):	22,125	
Miscellaneous Nonoperating Income (421):		
SEWER OPERATING INCOME	42,945	5
Total (Acct. 421):	42,945	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	150,758	0	0	0	150,758	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	150,758	0	0	0	150,758	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,464,654	2,377,487	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	272,986	218,365	2
Net Utility Plant	2,191,668	2,159,122	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	786,746	655,956	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	223,116	211,039	4
Net Nonutility Property	563,630	444,917	
Investment in Municipality (123)	0		5
Other Investments (124)	67,569	76,000	6
Special Funds (125)	145,644	218,370	7
Total Other Property and Investments	776,843	739,287	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,904	1,845	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	26,049	23,932	11
Other Accounts Receivable (143)	48,078	43,507	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	45,577	32,790	14
Materials and Supplies (150)	945	1,211	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	141,553	103,285	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	32,378	35,404	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	32,378	35,404	
Total Assets and Other Debits	3,142,442	3,037,098	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	53,985	53,985	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	28,782	6,623	23
Total Proprietary Capital	82,767	60,608	
LONG-TERM DEBT			
Bonds (221)	925,000	940,000	24
Advances from Municipality (223)	58,138	54,151	25
Other long-Term Debt (224)	360,000	360,000	26
Total Long-Term Debt	1,343,138	1,354,151	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	36,871	42,911	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	22,859	21,654	32
Other Current and Accrued Liabilities (238)	1,281	1,102	33
Total Current and Accrued Liabilities	61,011	65,667	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,655,526	1,556,672	38
Total Liabilities and Other Credits	3,142,442	3,037,098	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,464,654	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,464,654	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	272,986	0	0	0	9
Total Accumulated Provision	272,986	0	0	0	
Net Utility Plant	2,191,668	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	218,365				218,365	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,658				54,658	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	838				838	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	55,496	0	0	0	55,496	13
Debits during year						14
Book cost of plant retired	875				875	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	875	0	0	0	875	19
Balance End of Year	272,986	0	0	0	272,986	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	655,956	119,093		775,049	1
Other (specify):					
NONE		11,697		11,697	2
Total Nonutility Property (121)	655,956	130,790	0	786,746	
Less accum. prov. depr. & amort. (122)	211,039	12,077		223,116	3
Net Nonutility Property	444,917	118,713	0	563,630	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	945	1,211	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>945</u>	<u>1,211</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 MORTGAGE REVENUE	3,026	428	32,378	1
Total			32,378	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	53,985	1
Changes during year (explain):		
NONE		2
Balance end of year	53,985	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 MORTGAGE REVENUE	10/16/1996	12/01/2015	5.00%	925,000	1
Total Bonds (Account 221):				925,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
OPERATION COSTS OVER ONE YEAR	00/00/0000	00/00/0000	0.00%	58,138	1
Total for Account 223				58,138	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION NOTES	08/01/1997	08/01/2002	6.00%	40,000	2
1995 GENERAL OBLIGATION NOTES	10/01/1995	11/17/2005	0.00%	320,000	3
Total for Account 224				360,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	1,715	2
Charged electric department expense		3
Charged sewer department expense	96	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,811	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,811	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	1,811	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 MORTGAGE REVENUE	21,654	64,693	64,956	21,391	1
Subtotal	21,654	64,693	64,956	21,391	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1997 GENERAL OBLIGATION		1,468		1,468	3
Subtotal	0	1,468	0	1,468	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	21,654	66,161	64,956	22,859	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,127,282			429,390		1,556,672	1
Add credits during year:							
For Services	19,810			1,809		21,619	2
For Mains	37,400					37,400	3
Other (specify):							
HYDRANTS AND ADDITIONAL IRON FILTRATION COSTS	39,835					39,835	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,224,327	0	0	431,199	0	1,655,526	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	372,363			295,305		667,668	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	67,569	2
Total (Acct. 124):	67,569	
Special Funds (125):		
DEBT SERVICE REDEMPTION	17,004	3
CONSTRUCTION	27,665	4
DEBT SERVICE RESERVE	100,975	5
Total (Acct. 125):	145,644	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,049	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	26,049	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	45,678	11
Merchandising, jobbing and contract work		12
Other (specify):		
PRIOR YEARS WATER AND SEWER HOOKUPS	2,400	13
Total (Acct. 143):	48,078	
Receivables from Municipality (145):		
TAXROLL ITEMS-PUBLIC FIRE, SPECIAL ASSESSMENTS, DELIQUENTS	45,577	14
Total (Acct. 145):	45,577	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,407,665	0	0	0	2,407,665	1
Materials and Supplies	1,078	0	0	0	1,078	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	245,675	0	0	0	245,675	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,175,804	0	0	0	1,175,804	6
Other (specify):						
NONE					0	7
Average Net Rate Base	987,264	0	0	0	987,264	
Net Operating Income	26,276	0	0	0	26,276	8
Net Operating Income as a percent of						
Average Net Rate Base	2.66%	N/A	N/A	N/A	2.66%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	53,985	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,702	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	71,687	
Net Income		
Net Income	22,159	5
Percent Return on Proprietary Capital	30.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Public Service Commission of Wisconsin granted the Brockway Sanitary District #1 to increase water rates per rate order 0730-WR-101 dated June 25, 1996. The estimated increase for the 1996 test year was \$57,757.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Account 419 - Interest and dividend income increased based on the required balance of the debt service account and the cashflow from the rate increase.

Account 421 - Miscellaneous nonoperating income increased based on the Sanitary District Commissioners granting a sewer rate increase.

Account 427 - Interest on long-term debt increase was due to the timing of the refinancing of the construction debt in 1996 with mortgage revenue bonds.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THE 1995 GENERAL OBLIGATION NOTES WERE OBTAINED FROM THE RURAL ELECTRIC ASSOCIATION AT A ZERO PERCENT INTEREST RATE.

THE TOWN OF BROCKWAY HAS NOT ESTABLISHED AN INTEREST RATE OR A REPAYMENT SCHEDULE ON THE ADVANCE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	149,134	1
Total Sales of Water	149,134	
Other Operating Revenues		
Forfeited Discounts (470)	615	2
Other Water Revenues (474)	1,009	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,624	
Total Operating Revenues	150,758	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,399	5
General Operating Expenses (680-690)	20,710	6
Total Operation and Maintenance Expenses	68,109	
Other Operating Expenses		
Depreciation Expense (403)	54,658	7
Amortization Expense (404)		8
Taxes (408)	1,715	9
Total Other Operating Expenses	56,373	
Total Operating Expenses	124,482	
NET OPERATING INCOME	26,276	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	414	17,203	48,383	4
Commercial	43	15,898	19,126	5
Industrial				6
Total Metered Sales to General Customers (461)	457	33,101	67,509	
Private Fire Protection Service (462)	1		1,464	7
Public Fire Protection Service (463)	1		44,350	8
Other Sales to Public Authorities (464)	8	32,631	35,811	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	467	65,732	149,134	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	44,350	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	44,350	
Forfeited Discounts (470):		
CHARGES TO CUSTOMER BILLINGS	615	5
Total Forfeited Discounts (470)	615	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		6
Other (specify):		
RETURN ON METERS CHARGED TO NONREGULATED SEWER DEPARTMENT	1,009	7
Total Other Water Revenues (474)	1,009	
Amortization of Construction Grants (475):		
NONE		8
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,519	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,908	3
Chemicals (630)	6,960	4
Supplies and Expenses (640)	10,688	5
Repairs of Water Plant (650)	2,336	6
Transportation Expenses (660)	988	7
Total Plant Operation and Maintenance Expenses	47,399	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,095	8
Office Supplies and Expenses (681)	1,054	9
Outside Services Employed (682)	4,246	10
Insurance Expense (684)	1,573	11
Employees Pensions and Benefits (686)	5,765	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,977	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,710	
Total Operation and Maintenance Expenses	68,109	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,539	3
PSC Remainder Assessment		176	4
Other (specify): NONE			5
Total tax expense		1,715	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	500	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	400		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	150,021		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	150,421	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	14,367		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	11,242		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	25,609	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	592,345		22
Water Treatment Equipment (332)	661,686		23
Total Water Treatment Plant	1,254,031	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			400	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			150,021	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	150,421	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,367	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			11,242	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	25,609	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			592,345	22
Water Treatment Equipment (332)			661,686	23
Total Water Treatment Plant	0	0	1,254,031	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	61,149		26
Transmission and Distribution Mains (343)	641,354	74,748	27
Fire Mains (344)			28
Services (345)	99,571	21,499	29
Meters (346)	30,473	6,606	30
Hydrants (348)	80,052	12,000	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	913,099	114,853	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	350		35
Computer Equipment (372.1)	3,398		36
Transportation Equipment (373)			37
Other General Equipment (379)	3,268		38
Other Tangible Property (390)			39
Total General Plant	7,016	0	
Total utility plant in service directly assignable	2,350,676	114,853	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	2,350,676	114,853	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			61,149 26
Transmission and Distribution Mains (343)			716,102 27
Fire Mains (344)			0 28
Services (345)			121,070 29
Meters (346)	875		36,204 30
Hydrants (348)			92,052 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	875	0	1,027,077
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			350 35
Computer Equipment (372.1)			3,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,268 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,016
Total utility plant in service directly assignable	875	0	2,464,654
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	875	0	2,464,654

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,660	5,660	1
February			5,284	5,284	2
March			5,669	5,669	3
April			5,261	5,261	4
May			5,567	5,567	5
June			5,779	5,779	6
July			5,988	5,988	7
August			6,037	6,037	8
September			5,508	5,508	9
October			5,959	5,959	10
November			6,050	6,050	11
December			6,168	6,168	12
Total for year	0	0	68,930	68,930	
Less: Measured or estimated water used in main flushing and water treatment during year				910	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				68,020	16
Less: Water sold				65,732	17
Losses and unaccounted for				2,288	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				397,000	21
Date of maximum: 11/11/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				78,000	24
Date of minimum: 7/31/1997					25
Total KWH used for pumping for the year				179,843	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
AIRPORT ROAD	#1	80	18	576,000	Yes	1
GUY ROAD	#2	100	30	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	AIRPORT ROAD	GUY ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	FLOWAY		5
Year Installed	1972	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	350	460		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.		10
Year Installed	1972	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	15		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	18,999				18,999
P	D	6.000	6,760				6,760
M	D	8.000	35,455	1,700			37,155
M	D	10.000	630				630
Total Within Municipality			61,844	1,700	0	0	63,544
Total Utility			61,844	1,700	0	0	63,544

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	313	10			323	18	1
M	1.000	48				48	10	2
M	1.250	2				2	1	3
M	1.500	4	1			5		4
M	2.000	4				4		5
M	3.000		2			2		6
M	4.000	1				1		7
Total Utility		372	13	0	0	385	29	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	424	26	14		436	43	1
1.000	12				12		2
1.250	1				1		3
1.500	4	1			5	1	4
2.000	4	1			5		5
3.000	0	2			2		6
4.000	1	1	1		1	1	7
Total:	446	31	15	0	462	45	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	406	20		5		5	436	1
1.000		12					12	2
1.250		1					1	3
1.500		5					5	4
2.000		4		1			5	5
3.000		2					2	6
4.000		1					1	7
Total:	406	45	0	6	0	5	462	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	113	8			121	2
Total Fire Hydrants	113	8	0	0	121	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	121
Number of distribution system valves end of year:	235
Number of distribution valves operated during year:	235

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Residential and Commercial metered sales to general customers increased over the prior year based on the Public Service Commission of Wisconsin authorized rates in Docket 0730-WR-101.

Other sales to public authorities were granted the same increase in authorized rates which includes the Department of Correction facility, however, the prison facility did not use what they estimated when the Sanitary District submitted their rate study.

Public fire protection increase was based on the authorized rate docket noted above and added fire hydrants during the year.

Water Operation & Maintenance Expenses (Page W-05)

Account 630 - Chemicals increased due to a full year of the iron filtration plant being online.

Account 640 - Supplies and expenses decreased due to the heating costs of 1996 for the completion of the iron filtration plant during the months of January thru April, 1996.

Account 650 - Repairs of water plant decreased due to a water main break in 1996.

Account 686 - Employee pensions and benefits increased due to the District Commissioners granting the utility clerk to be covered by retirement and health insurance beginning in 1997.

Account 688 - Regulatory commission expense decreased due to the submission to and granting of a rate increase by the Public Service Commission of Wisconsin.

Account 403 - Depreciation increased due to the full year operation of the iron filtration plant.

Water Mains (Page W-15)

WATER MAIN ADDITIONS WERE FINANCED BY THE DEVELOPERS

Water Services (Page W-16)

WATER SERVICES WERE FINANCED BY THE DEVELOPER.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)		1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)		2
Servicing of Customers Lateral (632)		3
Sale of Fertilizer (633)		4
Rent from Sewerage Properties (634)		5
Miscellaneous Operating Revenues (635)		6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	104,363	8
Maintenance Expenses (831-834)	1,983	9
Customer Accounting & Collection Expenses (840-843)	4,973	10
Administrative and General Expenses (850-857)	14,008	11
Total Operation and Maintenance Expenses	125,327	
Other Operating Expenses		
Depreciation Expense (403)	12,880	12
Amortization Expense (404)		13
Taxes (408)	1,730	14
Total Other Operating Expenses	14,610	
Total Operating Expenses	139,937	
NET OPERATING INCOME	(139,937)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
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Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)
Amortization of Construction Grants (636):	
NONE	1
Total Amortization of Construction Grants (636)	<u>0</u>

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	17,019	1
Power and Fuel for Pumping (821)		2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	86,356	8
Transportation Expenses (828)	988	9
Rents (829)		10
Total Operation Expenses	104,363	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,983	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	1,983	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	4,973	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	4,973	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,493	19
Office Supplies and Expenses (851)	937	20
Outside Services Employed (852)	3,275	21
Insurance Expense (853)	1,572	22
Employees Pensions and Benefits (854)	5,765	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	966	25
Rents (857)		26
Total Administrative and General Expenses	14,008	
Total Operation and Maintenance Expenses	125,327	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		1,634	1
Local and School Tax Equivalent on Meters Charged by Water Department		96	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		1,730	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	750		4
Structures and Improvements (311)	54,517		5
Service Connections, Traps, and Accessories (312)	55,014		6
Collecting Mains and Accessories (313)	595,328		7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	705,609	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	44,118		14
Other Power Pumping Equipment (324)	161		15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	44,279	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			750	4
Structures and Improvements (311)			54,517	5
Service Connections, Traps, and Accessories (312)			55,014	6
Collecting Mains and Accessories (313)			595,328	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	705,609	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			44,118	14
Other Power Pumping Equipment (324)			161	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	44,279	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	0	0	
Total utility plant in service directly assignable	749,888	0	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	749,888	0	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)	25,161		37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	25,161	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	775,049	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	749,888
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	749,888
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			25,161 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
Total Other Utility Plant	0	0	25,161
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	0	0	775,049

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE